

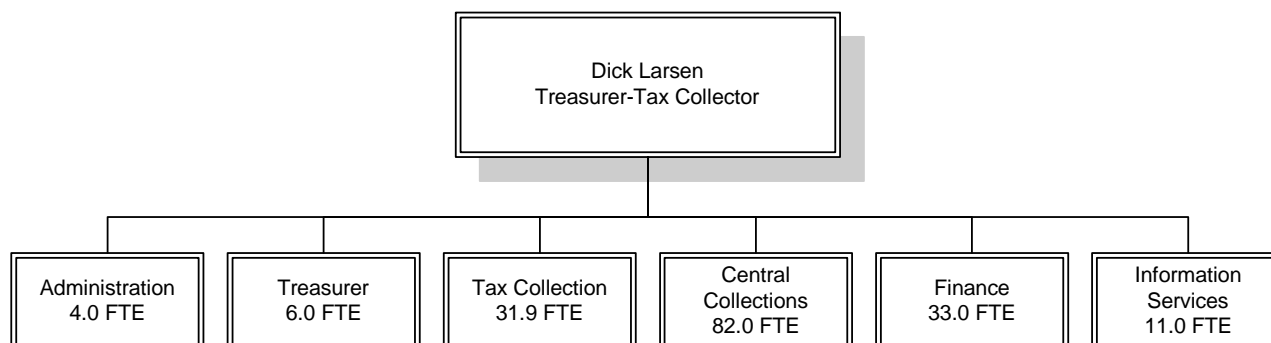
TREASURER-TAX COLLECTOR

Richard Larsen

MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector's office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

ORGANIZATIONAL CHART



DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector is responsible for:

1. Collecting of property taxes.
2. Performing the County's Treasury function.
3. Providing a collection service for the County as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$1.4 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$2.9 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$33.0 million for the year ended June 30, 2004. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.



BUDGET AND WORKLOAD HISTORY

	Actual 2002-03	Budget 2003-04	Estimate 2003-04	Proposed 2004-05
Total Requirements	12,259,298	14,759,934	14,211,612	16,590,989
Departmental Revenue	11,780,858	13,089,868	12,651,923	14,281,283
Local Cost	478,440	1,670,066	1,559,689	2,309,706
Budgeted Staffing		160.0		168.9

Workload Indicators

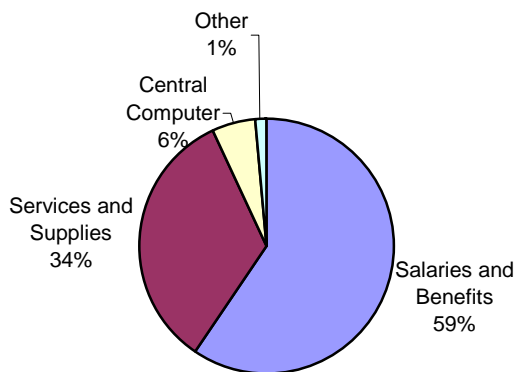
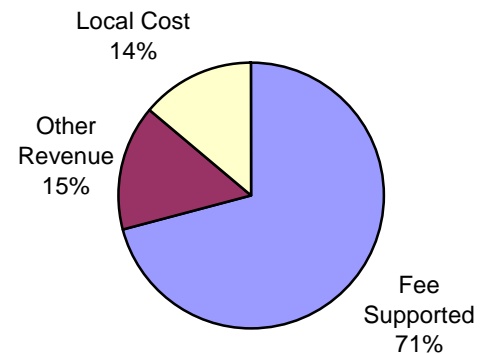
Tax bills sent Out:

Annual Secured	704,219	711,000	711,264	720,000
Annual Unsecured	42,903	41,000	40,882	41,000
Supplementals	92,003	64,000	75,151	76,000
Total	839,125	816,000	827,297	837,000

Tax Charges (in millions):

Annual Secured	1,113	1,221	1,221	1,300
Annual Unsecured	73	77	77	78
Supplementals	54	34	50	55
Total	1,240	1,332	1,348	1,433

Phone Calls (Interactive Voice Resp)	318,688	300,000	396,000	460,000
Tax Sale Parcels Sold	3,378	4,700	3,900	4,000
Checks Deposited	2,399,275	2,410,000	2,456,000	2,578,000
Warrants Processed	2,275,821	2,367,000	2,229,000	2,161,000
Pool Assets at Dec. 31 (in thou)	2,233,072	2,250,000	2,886,516	2,900,000
Total collections	30,693,954	31,000,000	31,000,000	33,000,000

2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY**2004-05 BREAKDOWN BY FINANCING SOURCE**

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector
FUND: General

BUDGET UNIT: AAA TTC
FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2004-05 BUDGET

	A	B	C	D	E	B+C+D+E F	G Department Recommended Funded Adjustments (Schedule C)	F+G H 2004-05 Proposed Budget
	2003-04 Year-End Estimates	2003-04 Final Budget	Cost to Maintain Current Program Services (Schedule A)	Board Approved Adjustments (Schedule A)	Impacts Due to State Budget Cuts (Schedule B)	Board Approved Base Budget		
Appropriation								
Salaries and Benefits	8,214,221	8,707,558	538,892	36,371	-	9,282,821	582,168	9,864,989
Services and Supplies	4,984,210	5,089,195	336,710	(50,000)	-	5,375,905	184,471	5,560,376
Central Computer	707,960	707,960	226,664	-	-	934,624	-	934,624
Other Charges	-	-	-	-	-	-	13,000	13,000
Equipment	100,000	100,000	-	-	(74,532)	25,468	(25,468)	-
L/P Equipment	-	-	-	-	-	-	81,000	81,000
Transfers	808,104	808,104	-	-	-	808,104	(671,104)	137,000
Total Exp Authority	14,814,495	15,412,817	1,102,266	(13,629)	(74,532)	16,426,922	164,067	16,590,989
Reimbursements	(652,883)	(652,883)	-	-	-	(652,883)	652,883	-
Total Appropriation	14,161,612	14,759,934	1,102,266	(13,629)	(74,532)	15,774,039	816,950	16,590,989
Oper Trans Out	50,000	-	-	50,000	(50,000)	-	-	-
Total Requirements	14,211,612	14,759,934	1,102,266	36,371	(124,532)	15,774,039	816,950	16,590,989
Departmental Revenue								
Taxes	301,290	257,000	-	-	-	257,000	45,000	302,000
Licenses and Permits	1,000	1,000	-	-	-	1,000	-	1,000
Fines and Forfeitures	48,348	50,971	-	-	-	50,971	-	50,971
Use Of Money & Prop	13,413	7,393	-	-	-	7,393	-	7,393
State, Fed or Gov't Aid	52,136	113,156	-	-	-	113,156	(58,156)	55,000
Current Services	10,421,437	10,885,124	338,094	36,371	-	11,259,589	427,094	11,686,683
Other Revenue	1,814,299	1,775,224	-	-	-	1,775,224	403,012	2,178,236
Total Revenue	12,651,923	13,089,868	338,094	36,371	-	13,464,333	816,950	14,281,283
Local Cost	1,559,689	1,670,066	764,172	-	(124,532)	2,309,706	-	2,309,706
Budgeted Staffing		160.0	-	-	-	160.0	8.9	168.9

DEPARTMENT: Treasurer-Tax Collector
FUND: General
BUDGET UNIT: AAA TTC

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2003-04 FINAL BUDGET	160.0	14,759,934	13,089,868	1,670,066
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	538,892	307,232	231,660
Internal Service Fund Adjustments	-	563,374	30,862	532,512
Subtotal	-	1,102,266	338,094	764,172
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	36,371	36,371	-
Subtotal	-	36,371	36,371	-
Impacts Due to State Budget Cuts	-	(124,532)	-	(124,532)
TOTAL BASE BUDGET	160.0	15,774,039	13,464,333	2,309,706
Department Recommended Funded Adjustments	8.9	816,950	816,950	-
TOTAL 2004-05 PROPOSED BUDGET	168.9	16,590,989	14,281,283	2,309,706



SCHEDULE B

DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

IMPACTS DUE TO STATE BUDGET CUTS

Brief Description of State Budget Cuts	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Fixed Asset Expense and Operating Transfer Out	-	(124,532)	-	(124,532)
Decrease in equipment purchases and operating transfer out for prior year Treasurer-Tax Collectors remodel, funding is no longer required in fiscal year 2004-05.				
Total	-	(124,532)	-	(124,532)

SCHEDULE C

DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries & Benefits	8.9	582,168	-	582,168
Addition of 6.0 positions (1 Supervising Collection Officer, 3 Collectors, 1 Fiscal Clerk II, 1 Clerk III) needed because of increased number of assigned accounts. These positions are funded through reimbursements by the Arrowhead Regional Medical Center and through cost offset from fines collected pursuant to Penal Code Section 1463.007.				
Addition of 2.9 Public Information Clerks needed to serve taxpayers. These positions are funded from tax sale fees, unsecured tax collection fees, penalties on delinquent taxes, payment plan fees, non-sufficient check fees and other miscellaneous fees.				
Other increases due to step increases, paid vacation and administrative leave and other benefits.				
2. Services & Supplies		184,471	-	184,471
Increase in General Office Expense of \$57,000 due to increase in assigned cases.				
Increase in Advertising Expense of \$48,000 for a newspaper advertising campaign that will be used to encourage secured taxpayers to pay more promptly which would lower the delinquency tax rate.				
Increase in Special Departmental Expense of \$42,000 for access to the courts' Offense Tracking System (OTS). This charge is the result of a new MOU with the courts which was approved on Sept. 30, 2003 by the Board of Supervisors.				
Increase in ISF Communication charges of \$37,000.				
3. Other Charges and Lease Purchase Equipment	-	94,000	-	94,000
Increase in Interest of \$13,000 and Principal of \$81,000 for first year of five year lease for two new remittance processing machines.				
4. Equipment	-	(25,468)	-	(25,468)
Decrease in equipment purchases.				
5. Transfers & Reimbursements	-	(18,221)	-	(18,221)
Central Collections budget unit was consolidated into the main Treasurer-Tax Collector department budget unit. With the consolidation the intra-fund transfer between the two departments are no longer need.				
6. Revenue - Taxes & Fines	-	-	45,000	(45,000)
Increases in Interest and Penalties on Delinquent Taxes of \$45,000.				
7. Revenue - State Aid	-	-	(58,156)	58,156
Decrease in State Aid of \$58,156 due to Assembly Bill 3000. It mandates a lower priority for recording criminal fines and fees which affects the timing of the County's portion of these revenues.				
8. Revenue - Current Services	-	-	427,094	(427,094)
Increase in revenue from the Arrowhead Regional Medical Center and for unsecured tax collection fees because of increased assignments and costs.				
9. Revenue - Other Revenue	-	-	403,012	(403,012)
Increase in administrative charges related to increased size and management of investment pool.				
Total	8.9	816,950	816,950	-



SCHEDULE E

DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
Tax Sale Lot Books - CD		2,500	2,500	-
Reduce the fee charge from \$500 to \$250. These books were previously prepared using a manual imaging process. They now can be produced through an electronic process which produces a cost savings which we would like to pass on to the buyer. No revenue currently budgeted, decrease is estimated to generate \$2,500 in revenue.				
Tax Sale Property Characteristics - CD		12,500	12,500	-
This is a new customer service for tax sale interests. The CD would list the property characteristics of all properties subject to tax sale.				
Total	-	15,000	15,000	-

